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| **Fasset Learnerships: Professional Qualification: Chartered**  **Management Accountant Learnership** | **Fasset Logo** |

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| Professional Body: | Chartered Institute of Management Accountants (CIMA) |
| Learnership Title: | Chartered Management Accountant Learnership |
| Learnership Code: | 01/Q010012/00/930/7 |
| NQF Level: | **7** |

The Chartered Institute of Management Accountants (CIMA) is a global body that operates in 173 countries, supports over 203,000 members and students. CIMA’s focus is to qualify students, support members and employers, and protect the public interest. The function of the Chartered Management Accountant Learnership is to specialise the learner in the field of management accounting and to prepare them to take on directorship responsibilities.

**Entrance Requirements**

The minimum entrance requirements for the Chartered Management Accounting Learnership are as follows:

• Successful completion of the CIMA Advanced Diploma in Management Accounting learnership

• Bachelor of Commerce or equivalent qualification that has been awarded exemptions by CIMA for the Foundation and Intermediate levels of CIMA. Qualifications that have received exemptions are listed on our website at [www.cimaglobal.com](http://www.cimaglobal.com)

**Syllabus**

Like all learnerships, the Chartered Management Accounting qualification has a theoretical component and a practical component.

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| **Theoretical** |  |
| E3: Enterprise Strategy | Interacting with the competitive environment, Change management, Evaluation of strategic options, Implementation of strategic plans. |
| P3: Performance Strategy | Management control systems, Risk and internal control, Review and audit of control systems, Management of financial risk, Risk and control in information systems |
| F3: Financial Strategy | Formulation of financial strategy, Financing decisions, Investment decisions and project control |
| T4 Part B | Test of Professional Competence in Management Accounting |
| **Practical** | Taxation |
|  | Business Evaluation and Appraisal |
|  | Business Strategy |
|  | External Relationships |

A minimum of twelve months practical experience is required.

Practical experience can be obtained while students are completing the theoretical element of the learnership. This learnership typically runs for 12 months.

**Examinations**

CIMA has two examination sessions per year, May and November. Registration closes 31 January and 31 July prior to the respective examination sessions. Students need to be registered with CIMA in order to write the examinations.

Assessment of the theoretical component is done through examinations. Examination centres are available nationally. Assessment of the practical experience will be done via a logbook. The logbook will be assessed by a CIMA registered assessor to ensure that all the practical experience requirements have been met..

**Learnership registration information**

In order to register, the following is needed:

• Companies must become CIMA Training Partners or CIMA Quality Partners

• Learners must be registered with CIMA

• A learnership agreement must be signed (the agreement of the SETA with which the organisation is registered)

• Copy of the learner’s Identity Document

• Copy of the learner’s employment contract

• Proof that levy payments are up to date

• Proof that the workplace skills plan has been approved

• All documentation must be sent to CIMA for verification. CIMA will contact the relevant SETA’s in order to register the learnerships.

**Contact Details:**

Professional Body: Chartered Institute of Management Accountants (CIMA)

Contact: Business Development Manager

Tel: (011) 788 8723

Fax: (011) 788 8724

E-mail: johannesburg@cimaglobal.com

Web: www.cimaglobal.com